

|                 |  |  |                            |                          |                         |
|-----------------|--|--|----------------------------|--------------------------|-------------------------|
|                 | <b>RUPERT</b>                                  | <b>WV State Auditor - Local Government Services Division</b> |                            |                          |                         |
| Fiscal Year:    | 2009 - 2010                                    |  |                            |                          |                         |
| Revenues        |  | Original<br>General<br>Fund                                  | Revised<br>General<br>Fund | Original<br>Coal<br>Fund | Revised<br>Coal<br>Fund |
| <b>REVENUES</b> |  |  |                            |                          |                         |
| 280             | Reserve for Encumbrances                       | -  | -                          | -                        | -                       |
| 282             | Reserve for Fixed Assets                       | -  | -                          |                          | -                       |
| 284             | Fund balance for Inventories                   | -  | -                          |                          | -                       |
| 290             | Investment in General Fixed Assets             | -  | -                          |                          | -                       |
| 298             | Retained Earnings                              | -  | -                          |                          | -                       |
| 299             | Unencumbered Fund Balance                      | 20,000   | 20,000                     | 1,000                    | 1,000                   |
| 301-01          | Property Tax Current Year                      | 60,440   | 60,440                     |                          | -                       |
| 301-(02-05)     | Prior Year Taxes                               | -  | -                          |                          | -                       |
| 301-06          | Supplemental Taxes                             | -  | -                          |                          | -                       |
| 301-07          | Tax Loss Restoration                           | -  | -                          |                          | -                       |
| 301-90          | Property Tax - Excess Levy                     | -  | -                          |                          | -                       |
| 301-91          | Property Tax - Excess Levy                     | -  | -                          |                          | -                       |
| 301-92          | Property Tax - Excess Levy                     | -  | -                          |                          | -                       |
| 301-93          | Property Tax - Bond Levy                       |  |                            |                          | -                       |
| 302             | Tax Penalties & Interest                       | -  | -                          |                          | -                       |
| 303             | Gas & Oil Severance Tax                        | 900  | 900                        |                          | -                       |
| 304             | Excise Tax on Utilities                        | 24,000   | 24,000                     |                          | -                       |
| 305             | Business & Occupation Tax                      | -  | -                          |                          | -                       |
| 306             | Wine & Liquor Tax                              | 50   | 50                         |                          | -                       |
| 307             | Animal Control Tax                             | 250  | 250                        |                          | -                       |
| 308             | Hotel Occupancy Tax                            | -  | -                          |                          | -                       |
| 309             | Amusement Tax                                  | -  | -                          |                          | -                       |
| 310             | Coal Severance Revenue                         |  | -                          | 4,000                    | 4,000                   |
| 311             | Insurance Premium Surtax                       | -  | -                          |                          | -                       |
| 312             | Motor Vehicle Operator's Tax                   | -  | -                          |                          | -                       |
| 313             | Horse & Dog Racing Tax                         | -  | -                          |                          | -                       |
| 314             | Sales Tax                                      | -  | -                          |                          | -                       |
| 320             | Fines, Fees & Court Costs                      | -  | -                          |                          | -                       |
| 321             | Parking Violations                             | -  | -                          |                          | -                       |
| 322             | Regional Jail Operations Partial Reimbursement | -  | -                          |                          | -                       |
| 325             | Licenses                                       | 1,000  | 1,000                      |                          | -                       |
| 326             | Building Permit Fees                           | 2,000  | 2,000                      |                          | -                       |
| 327             | Miscellaneous Permits                          | -  | -                          |                          | -                       |
| 328             | Franchise Fees                                 | 8,500  | 8,500                      |                          | -                       |
| 329             | Inspection Fees                                | -  | -                          |                          | -                       |
| 330             | IRP Fees (International Reg. Plan)             | 2,000  | 2,000                      |                          | -                       |
| 335             | Private Liquor Club Fee                        | -  | -                          |                          | -                       |
| 336             | Cemetery Revenues                              | -  | -                          |                          | -                       |
| 337             | Dog Pound Fees                                 | -  | -                          |                          | -                       |
| 338             | Emergency Communication Fee                    | -  | -                          |                          | -                       |
| 339             | Emergency Service Fee                          | -  | -                          |                          | -                       |
| 340             | Parks & Recreation                             | 5,000  | 5,000                      |                          | -                       |
| 341             | Municipal Service Fee                          | -  | -                          |                          | -                       |

|     |                                   |        |        |    |    |
|-----|-----------------------------------|--------|--------|----|----|
| 342 | Parking Meter Revenues            | -      | -      |    | -  |
| 343 | Off Street Parking                | -      | -      |    | -  |
| 344 | Collection of Delinquent Accounts | -      | -      |    | -  |
| 345 | Rents & Concessions               | 18,000 | 18,000 |    | -  |
| 346 | Airport Revenues                  | -      | -      |    | -  |
| 347 | Jail Fees                         | -      | -      |    | -  |
| 348 | Special Assessments               | -      | -      |    | -  |
| 350 | Refuse Collection                 | -      | -      |    | -  |
| 351 | Police Protection Fees            | -      | -      |    | -  |
| 352 | Fire Protection Fees              | -      | -      |    | -  |
| 353 | Planning Commission Revenue       | -      | -      |    | -  |
| 354 | Landfill/Incinerator Fees         | -      | -      |    | -  |
| 355 | Street Fees                       | -      | -      |    | -  |
| 357 | Housing Program Revenues          | -      | -      |    | -  |
| 358 | Civic Center/Coliseum             | -      | -      |    | -  |
| 359 | Floodwall Fees                    | -      | -      |    | -  |
| 361 | Charges For Services              | -      | -      |    | -  |
| 362 | Charges to other Entities         | -      | -      |    | -  |
| 363 | Ambulance Fees                    | -      | -      |    | -  |
| 365 | Federal Government Grants         | -      | -      |    | -  |
| 366 | State Government Grants           | -      | -      |    | -  |
| 367 | Other Grants                      | -      | -      |    | -  |
| 368 | Contributions from other Entities | -      | -      |    | -  |
| 369 | Contributions from other Funds    | -      | -      |    | -  |
| 370 | Charges to other Funds            | -      | -      |    | -  |
| 371 | Payment in-Lieu of Taxes          | -      | -      |    | -  |
| 372 | Federal Payment in-Lieu of Taxes  | -      | -      |    | -  |
| 373 | Flood Reimbursement               | -      | -      |    | -  |
| 374 | Payroll Reimbursement             | -      | -      |    | -  |
| 375 | Transfers from Rainy Day Funds    | -      | -      |    | -  |
| 376 | Gaming Income                     | 10,000 | 10,000 |    | -  |
| 377 | Capital Lease Revenue             | -      | -      |    | -  |
| 378 | Map Sales                         | -      | -      |    | -  |
| 379 | Gain/Loss Sale of Fixed Assets    | -      | -      |    | -  |
| 380 | Interest Earned on Investment     | 130    | 130    | 20 | 20 |
| 381 | Reimbursements                    | 1,250  | 1,250  |    | -  |
| 382 | Refunds                           | -      | -      |    | -  |
| 383 | Sale of Fixed Assets              | -      | -      |    | -  |
| 384 | Sale of Materials                 | -      | -      |    | -  |
| 385 | Commissions                       | -      | -      |    | -  |
| 386 | Insurance Claims                  | -      | -      |    | -  |
| 387 | Filing Fees                       | -      | -      |    | -  |
| 388 | Library Fees                      | -      | -      |    | -  |
| 389 | Accident Reports                  | -      | -      |    | -  |
| 390 | Bingo Revenue                     | -      | -      |    | -  |
| 391 | Recycling Program                 | -      | -      |    | -  |
| 392 | Property Rehabilitation           | -      | -      |    | -  |
| 393 | Interest on Special Assessment    | -      | -      |    | -  |

|                                 |                                   |         |         |       |       |
|---------------------------------|-----------------------------------|---------|---------|-------|-------|
| 394                             | Confiscated Property              | -       | -       |       | -     |
| 395                             | Employees Retirement Contribution | -       | -       |       | -     |
| 396                             | Fair Market Value                 | -       | -       |       | -     |
| 397                             | Video Lottery                     | 3,800   | 3,800   |       | -     |
| 398                             | Proceeds from Sale of Bonds       | -       | -       |       | -     |
| 399                             | Miscellaneous Revenue             | 200     | 200     |       | -     |
| <b>Total Revenues</b>           |                                   | 157,520 | 157,520 | 5,020 | 5,020 |
| General Government Expenditures |                                   |         |         |       |       |
| 402                             | Economic Development              | -       | -       |       | -     |
| 403                             | Federal Grants                    | -       | -       |       | -     |
| 404                             | State Grants                      | -       | -       |       | -     |
| 405                             | Zoning Board                      | -       | -       |       | -     |
| 406                             | Consumer Protection               | -       | -       |       | -     |
| 407                             | Civil Service                     | -       | -       |       | -     |
| 408                             | Insurance Program (Self-Insured)  | -       | -       |       | -     |
| 409                             | Mayor's Office                    | 150     | 150     |       | -     |
| 410                             | City Council                      | -       | -       |       | -     |
| 411                             | Recorder's Office                 | 250     | 250     |       | -     |
| 412                             | City Manager's Office             | 57,000  | 57,000  |       | -     |
| 413                             | Treasurer's Office                | -       | -       |       | -     |
| 414                             | Finance Office                    | -       | -       |       | -     |
| 415                             | City Clerk's Office               | -       | -       |       | -     |
| 416                             | Police Judge's Office             | -       | -       |       | -     |
| 417                             | City Attorney                     | 200     | 200     |       | -     |
| 418                             | City Auditor                      | 1,200   | 1,200   |       | -     |
| 419                             | Main Street Program               | -       | -       |       | -     |
| 420                             | Engineering                       | -       | -       |       | -     |
| 421                             | Community Development             | -       | -       |       | -     |
| 422                             | Personnel Office                  | -       | -       |       | -     |
| 423                             | Purchasing Department             | -       | -       |       | -     |
| 424                             | Contribution to Commissions etc.  | -       | -       |       | -     |
| 425                             | Enforcement Agency                | -       | -       |       | -     |
| 426                             | Litigation Reserve                | -       | -       |       | -     |
| 427                             | Rehabilitation of Property        | -       | -       |       | -     |
| 428                             | Acquisition of Property           | -       | -       |       | -     |
| 429                             | Clearance                         | -       | -       |       | -     |
| 430                             | Program Planning                  | -       | -       |       | -     |
| 431                             | Printing                          | -       | -       |       | -     |
| 432                             | Other Grants                      | -       | -       |       | -     |
| 433                             | Custodial                         | -       | -       |       | -     |
| 434                             | Housing Authority                 | -       | -       |       | -     |
| 435                             | Regional Development Authority    | 340     | 340     |       | -     |
| 436                             | Building Inspection               | -       | -       |       | -     |
| 437                             | Planning & Zoning                 | 0       | -       |       | -     |
| 438                             | Elections                         | 0       | -       |       | -     |
| 439                             | Data Processing                   | 0       | -       |       | -     |
| 440                             | City Hall                         | 57,000  | 57,000  |       | -     |

|     |  |   |   |  |   |
|-----|--|---|---|--|---|
| 441 | Other Buildings                        | 0 | - |  | - |
| 442 | Internal Audit                         | 0 | - |  | - |
| 443 | Charter Board                          | 0 | - |  | - |
| 444 | Contributions/Transfers to Other Funds | 0 | - |  | - |
| 565 | Electrical Services                    | 0 | - |  | - |
| 566 | Public Works Dept.                     | 0 | - |  | - |
| 567 | Public Grounds                         | 0 | - |  | - |
| 568 | Complaint Dept.                        | 0 | - |  | - |
| 569 | Local Access Channel                   | 0 | - |  | - |
| 571 | Parking                                | 0 | - |  | - |
| 590 | Market House                           | 0 | - |  | - |
| 698 | Transfers/Reimbursements               | 0 | - |  | - |
| 699 | Contingencies                          | 0 | - |  | - |

|  |                                      |         |         |       |       |
|--|--------------------------------------|---------|---------|-------|-------|
| <b>Total General Government Expenditures</b>           |                                      | 116,140 | 116,140 | -     | -     |
| <b>Public Safety Expenditures</b>                      |                                      |         |         |       |       |
| 700  | Police Department                    | -       | -       |       | -     |
| 701  | DARE Grant                           | -       | -       |       | -     |
| 702  | COPS Grant                           | -       | -       |       | -     |
| 703  | Investigative Services & Control     | -       | -       |       | -     |
| 704  | Police -Special Duty                 | -       | -       |       | -     |
| 705  | City Jail                            | -       | -       |       | -     |
| 706  | Fire Department                      | 200     | 200     |       | -     |
| 707  | Dog Warden/Humane Society            | -       | -       |       | -     |
| 708  | Watershed Project                    | -       | -       |       | -     |
| 709  | Ambulance Authority                  | -       | -       |       | -     |
| 710  | Dams & Dredging                      | -       | -       |       | -     |
| 711  | Comm. Center/Central Dispatch        | -       | -       |       | -     |
| 712  | Traffic Engineering                  | -       | -       |       | -     |
| 713  | Civil Defense                        | -       | -       |       | -     |
| 714  | Flood Control/Soil Conservation      | -       | -       |       | -     |
| 715  | Fire Hydrants                        | 3,520   | 3,520   |       | -     |
| 716  | Emergency Services                   | -       | -       |       | -     |
| 717  | Juvenile Justice Diversion Prog.     | -       | -       |       | -     |
| 718  | Drug and Violent Crime Control Grant | -       | -       |       | -     |
| 719  | LLEBG                                | -       | -       |       | -     |
| 720  | LLEBG                                | -       | -       |       | -     |
| 721  | LLEBG                                | -       | -       |       | -     |
| 722  | LLEBG                                | -       | -       |       | -     |
| 723  | LLEBG                                | -       | -       |       | -     |
| 724  | Fire Fee Distribution                | -       | -       |       | -     |
| <b>Total Public Safety Expenditures</b>                |                                      | 3,720   | 3,720   | -     | -     |
| <b>Street &amp; Transportation Expenditures</b>        |                                      |         |         |       |       |
| 750  | Streets & Highways                   | 20,910  | 20,910  | 5,020 | 5,020 |
| 751  | Street Lights                        | 6,100   | 6,100   |       | -     |
| 752  | Signs & Signals                      | -       | -       |       | -     |
| 753  | Snow Removal                         | 3,000   | 3,000   |       | -     |
| 754  | Central Garage                       | -       | -       |       | -     |
| 755  | Street Construction                  | -       | -       |       | -     |
| 756  | Street Cleaning                      | -       | -       |       | -     |
| 757  | Sidewalks                            | -       | -       |       | -     |
| 758  | Airports                             |         | -       |       | -     |
| 759  | Public Transit                       |         | -       |       | -     |
| 760  | Port Authority                       |         | -       |       | -     |
| <b>Total Streets &amp; Transportation Expenditures</b> |                                      | 30,010  | 30,010  | 5,020 | 5,020 |
| <b>Health &amp; Sanitation Expenditures</b>            |                                      |         |         |       |       |
| 800  | Garbage Department                   |         | -       |       | -     |
| 801  | Landfill & Incinerator Department    |         | -       |       | -     |
| 802  | Recycling Center                     |         | -       |       | -     |
| 803  | Local Health Department              |         | -       |       | -     |
| 804  | Other Health Programs                |         | -       |       | -     |
| 805  | Storm Sewer                          |         | -       |       | -     |
| 806  | Water & Sewer                        |         | -       |       | -     |

|  |                                 |         |         |       |       |
|--|---------------------------------|---------|---------|-------|-------|
| 807  | Sewer-Source of Supply          |         | -       |       | -     |
| 808  | Water-Source of Supply          |         | -       |       | -     |
| <b>Total Health &amp; Sanitation Expenditures</b>  |                                 | -       | -       | -     | -     |
| <b>Culture &amp; Recreation Expenditures</b>       |                                 |         |         |       |       |
| 900  | Parks                           | 4,250   | 4,250   |       | -     |
| 901  | Visitors Bureau                 |         | -       |       | -     |
| 902  | Travel Council                  |         | -       |       | -     |
| 903  | Fair Associations/Festival      |         | -       |       | -     |
| 904  | Swimming Pools                  |         | -       |       | -     |
| 905  | Community Center                |         | -       |       | -     |
| 906  | Arts & Humanities               |         | -       |       | -     |
| 907  | Youth Program                   |         | -       |       | -     |
| 908  | Playgrounds                     |         | -       |       | -     |
| 909  | Museum Commission               |         | -       |       | -     |
| 910  | Civic Center-Mun. Auditorium    |         | -       |       | -     |
| 911  | Historical Commission           |         | -       |       | -     |
| 912  | Civic Promotions                |         | -       |       | -     |
| 913  | 4-H CAMP                        |         | -       |       | -     |
| 914  | Rails to Trails                 |         | -       |       | -     |
| 915  | Ice Arena                       |         | -       |       | -     |
| 916  | Library                         | 200     | 200     |       | -     |
| 917  | Law Library                     |         | -       |       | -     |
| 918  | Golf Course                     |         | -       |       | -     |
| 919  | Stadium Maintenance             |         | -       |       | -     |
| <b>Total Culture &amp; Recreation Expenditures</b> |                                 | 4,450   | 4,450   | -     | -     |
| <b>Social Services Expenditures</b>                |                                 |         |         |       |       |
| 950  | Beautification                  | 3,200   | 3,200   |       | -     |
| 951  | Aging Program (Seniors)         |         | -       |       | -     |
| 952  | Cemeteries                      |         | -       |       | -     |
| 953  | Social Services                 |         | -       |       | -     |
| 954  | Human Rights/Affirmative Action |         | -       |       | -     |
| 955  | Human Resources                 |         | -       |       | -     |
| 956  | Community Council               |         | -       |       | -     |
| 957  | Bingo Expenses                  |         | -       |       | -     |
| <b>Total Social Services Expenditures</b>          |                                 | 3,200   | 3,200   | -     | -     |
| <b>Capital Project Expenditures</b>                |                                 |         |         |       |       |
| 975  | General Government              |         | -       |       | -     |
| 976  | Public Safety                   |         | -       |       | -     |
| 977  | Streets and Transportation      |         | -       |       | -     |
| 978  | Health and Sanitation           |         | -       |       | -     |
| 979  | Culture and Recreation          |         | -       |       | -     |
| 980  | Social Services                 |         | -       |       | -     |
| <b>Total Capital Project Expenditures</b>          |                                 | -       | -       | -     | -     |
| <b>SUMMARY</b>                                     |                                 |         |         |       |       |
| General Government Expenditures                    |                                 | 116,140 | 116,140 | -     | -     |
| Public Safety Expenditures                         |                                 | 3,720   | 3,720   | -     | -     |
| Street & Transportation Expenditures               |                                 | 30,010  | 30,010  | 5,020 | 5,020 |
| Health & Sanitation Expenditures                   |                                 | -       | -       | -     | -     |
| Culture & Recreation Expenditures                  |                                 | 4,450   | 4,450   | -     | -     |

|                              |         |         |       |       |
|------------------------------|---------|---------|-------|-------|
| Social Services Expenditures | 3,200   | 3,200   | -     | -     |
| Capital Project Expenditures | -       | -       | -     | -     |
|                              |         |         |       |       |
| GRAND TOTAL ALL EXPENDITURES | 157,520 | 157,520 | 5,020 | 5,020 |
| TOTAL REVENUES               | 157,520 | 157,520 | 5,020 | 5,020 |

## GAS & OIL SEVERANCE TAX

### Revenue

|                     |     |
|---------------------|-----|
| Gas & Oil Severance | 900 |
|---------------------|-----|

### Expenditure

|                         |     |
|-------------------------|-----|
| General Government      |     |
| Public Safety           | 0   |
| Street & Transportation | 900 |
| Health & Sanitation     | 0   |
| Culture & Recreation    | 0   |
| Social Services         | 0   |
| Capital Projects        |     |
| Total Expenditure       | 900 |







